**Mr. T. Krishna Pillai :** May I know who are those officers who are provided with phones in their residences?

**Mr. C. Kumara Das:** Those who have a considerable volume of business which requires to be transacted at home.

**Mr. T. Krishna Pillai:** Am I to understand that it is the opinion of the Government that the Anchal Superintendent has not considerable business to be attended to?

**Mr. C. Kumara Das:** Government do not think that he has so much official business to be transacted at home as to require a phone at home.

**Mr. K. M. Kesavan:** May I know whether it will not be more advantageous to provide him with a phone in his residence so that complaints, if any, may be made to him through the phone rather than by sending letters?

**Mr. C. Kumara Das:** It is a matter of opinion.

*Travancore Sugars and Travancore Rubbers.*

36. ***Mr. G. Narayana Aiyar** (*Parur, Kunnatnad and Muvattupuzha* cum *Devicolam*): Will the Government be pleased to state:

(*a*) whether the Government have audited the accounts of the Travancore Sugars and Travancore Rubbers; and

(*b*) if the answer to part (*a*) is in the negative, who audits the accounts of the above said companies?

**Mr. E. I. Chacko** (*Ag. Director of Industries*): (*a*) Yes.

(*b*) This does not arise in the light of the reply to part (*a*).

*Payment of audit fee by Co-operative Societies.*

37. * **Mr. K. M. Kesavan:** Will the Government be pleased to state:

(*a*) whether the Government notification under date 13-7-1117 published on page 767, Part I of Government Gazette, that all co-operative societies with a working capital of above Rs. 2,000 should pay an audit fee of Rs. 22 per annum has any retrospective effect; and

(*b*) if there be no retrospective effect, are co-operative societies bound to pay the audit fee for the year 1116 as per Registrar's circular No. 246 published in the same Gazette?

**Mr. K. R. Narayana Aiyar:** (*a*) No.

(*b*) Arrangements have already been made for the amounts collected for the audit of the accounts of 1116 being treated as advance payments for the audit of the accounts of 1117.

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